

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,
Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)
(Jointly Administered)

AFFIDAVIT OF SERVICE

I, Nelson Crespin, depose and say that I am employed by Kroll Restructuring Administration LLC (“**Kroll**”), the claims and noticing agent for the Debtors in the above-captioned chapter 11 cases.

On May 26, 2023, at my direction and under my supervision, employees of Kroll caused the following documents to be served by the method set forth on the Master Service List attached hereto as **Exhibit A**:

- Notice of Hearing [Docket No. 458]
- Notice of Adjournment of Final Hearing on the DIP Motion from May 31, 2023 to June 6 [Docket No. 461] (the “**Notice of Adjournment**”)

On May 26, 2023, at my direction and under my supervision, employees of Kroll caused the Notice of Adjournment to be served via first-class mail on the (1) Banks Service List attached hereto as **Exhibit B** and (2) Lienholders Service List attached hereto as **Exhibit C**.

[*Remainder of page intentionally left blank*]

¹ The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these chapter 11 cases is 650 Liberty Avenue, Union, New Jersey 07083.

Dated: June 14, 2023

/s/ Nelson Crespin
Nelson Crespin

State of New York
County of New York

Subscribed and sworn (or affirmed) to me on June 14, 2023, by Nelson Crespin, proved to me on the bases of satisfactory evidence to be the person who executed this affidavit.

/s/ OLEG BITMAN
Notary Public, State of New York
No. 01BI6339574
Qualified in Queens County
Commission Expires April 4, 2024

Exhibit A

Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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INDENTURE TRUSTEE TO THE DEBTORS' SENIOR UNSECURED NOTES	BANK OF NEW YORK MELLON	ATTN: PRESIDENT OR GENERAL COUNSEL 240 GREENWICH STREET NEW YORK NY 10286		First Class Mail
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Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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CULLEN AND DYKMAN LLP				

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Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Exhibit A
Master Service List
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Master Service List
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Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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SECURITIES AND EXCHANGE COMMISSION - REGIONAL OFFICE	SECURITIES & EXCHANGE COMMISSION - NY OFFICE	ATTN: BANKRUPTCY DEPT BROOKFIELD PLACE 200 VESEY STREET, STE 400 NEW YORK NY 10281-1022	BANKRUPTCYNOTICESCHR@SEC.GOV NYRBANKRUPTCY@SEC.GOV	Email
SECURITIES AND EXCHANGE COMMISSION - REGIONAL OFFICE	SECURITIES & EXCHANGE COMMISSION - PHILADELPHIA OFFICE	ATTN: BANKRUPTCY DEPT ONE PENN CENTER 1617 JFK BLVD, STE 520 PHILADELPHIA PA 19103	SECBANKRUPTCY@SEC.GOV	Email
SECURITIES AND EXCHANGE COMMISSION - HEADQUARTERS	SECURITIES AND EXCHANGE COMMISSION	ATTN: SECRETARY OF THE TREASURY 100 F. STREET NE WASHINGTON DC 20549	SECBANKRUPTCY@SEC.GOV	Email
COUNSEL TO KEPLER GROUP LLC	SEWARD & KISSEL LLP	ATTN: ROBERT J. GAYDA, ANDREW J. MATOTT ONE BATTERY PARK PLAZA NEW YORK NY 10004	GAYDA@SEWKIS.COM MATOTT@SEWKIS.COM	Email
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS	SHARK NINJA OPERATING LLC	ATTN: PAUL CARBONE 89 A STREET NEEDHAM MA 02494		First Class Mail

Exhibit A
Master Service List
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
COUNSEL TO SHARKNINJA OPERATING LLC	SHARKNINJA OPERATING LLC	ATTN: BEVERLY R. PORWAY SVP/DEPUTY GENERAL COUNSEL 89 A STREET NEEDHAM MA 02494	BPORWAY@SHARKNINJA.COM	Email
TOP 30 UNSECURED CREDITOR	SHARKNINJA SALES COMPANY	ATTN: CAROL WEINBERG 89 A STREET NEEDHAM MA 02494		First Class Mail
COUNSEL TO SIMON PROPERTY GROUP, INC.	SIMON PROPERTY GROUP, INC.	ATTN: RONALD M. TUCKER, ESQ. 225 WEST WASHINGTON STREET INDIANAPOLIS IN 46204	RTUCKER@SIMON.COM	Email
COUNSEL TO SIMSBURY COMMONS LLC; MIDDLETOWN SHOPPING CENTER I, L.P.	SIRLIN LESSER & BENSON, P.C.	ATTN: DANA S. PLON, ESQ. 123 SOUTH BROAD STREET SUITE 2100 PHILADELPHIA PA 19109	DPLON@SIRLINLAW.COM	Email
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS	SITE CENTERS CORP.	ATTN: HILARY MICHAEL 3300 ENTERPRISE PARKWAY BEACHWOOD OH 44122		First Class Mail
AGENTS UNDER THE DEBTORS PREPETITION SECURED FACILITIES AND COUNSEL THERETO	SIXTH STREET SPECIALTY LENDING, INC.	ATTN: PRESIDENT OR GENERAL COUNSEL 2100 MCKINNEY AVENUE SUITE 1500 DALLAS TX 75201	IRTSXL@SIXTHSTREET.COM	Email
COUNSEL TO CNA ENTERPRISES, INC. (PROPERTY OWNER: SCOTTSDALE FIESTA RETAIL CENTER, LLC), NEWMARK MERRILL COMPANIES, INC. (PROPERTY OWNER: UAP GRAND PLAZA; WPI GRAND PLAZA FKA GRAND LAS POSAS, LLC) (PROPERTY OWNER: TRIANGLE TOWN CENTER NW, LLC), AND ROLLING HILLS PLAZA, LLC	SKLAR KIRSH, LLP	ATTN: IAN S. LANDSBERG 1880 CENTURY PARK EAST, STE. 300 LOS ANGELES CA 90067	ILANDSBERG@SKLARKIRSH.COM	Email
COUNSEL FOR BLUE YONDER, INC.	SQUIRE PATTON BOGGS (US) LLP	ATTN: MARK A. SALZBERG 2550 M STREET, NW WASHINGTON DC 20037	MARK.SALZBERG@SQUIREPB.COM	Email
COUNSEL FOR BLUE YONDER, INC.	SQUIRE PATTON BOGGS (US) LLP	ATTN: MARK C. ERRICO 382 SPRINGFIELD AVE. SUITE 300 SUMMIT NJ 07901	MARK.ERRICO@SQUIREPB.COM	Email
COUNSEL TO LEVIN MANAGEMENT CORPORATION	STARK & STARK, P.C.	ATTN: JOSEPH H. LEMKIN, ESQ. & THOMAS ONDER, ESQ. P.O. BOX 5315 PRINCETON NJ 08543-5315	JLEMKIN@STARK-STARK.COM TONDER@STARK-STARK.COM	Email
STATE OF ALABAMA ATTORNEY GENERAL	STATE OF ALABAMA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 300152 MONTGOMERY AL 36130-0152		First Class Mail
STATE OF ALASKA ATTORNEY GENERAL	STATE OF ALASKA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 110300 JUNEAU AK 99811-0300	ATTORNEY.GENERAL@ALASKA.GOV	Email
STATE OF ARIZONA ATTORNEY GENERAL	STATE OF ARIZONA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 2005 N CENTRAL AVE PHOENIX AZ 85004-2926	AGINFO@AZAG.GOV	Email
STATE OF ARKANSAS ATTORNEY GENERAL	STATE OF ARKANSAS ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 323 CENTER ST. SUITE 200 LITTLE ROCK AR 72201-2610		First Class Mail
STATE OF CALIFORNIA ATTORNEY GENERAL	STATE OF CALIFORNIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 944255 SACRAMENTO CA 94244-2550	BANKRUPTCY@COAG.GOV	Email
STATE OF COLORADO ATTORNEY GENERAL	STATE OF COLORADO ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT RALPH L. CARR COLORADO JUDICIAL CENTER 1300 BROADWAY, 10TH FLOOR DENVER CO 80203		First Class Mail
STATE OF CONNECTICUT ATTORNEY GENERAL	STATE OF CONNECTICUT ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 165 CAPITOL AVENUE HARTFORD CT 06106	ATTORNEY.GENERAL@CT.GOV DENISE.MONDELL@CT.GOV	Email
STATE OF DELAWARE ATTORNEY GENERAL	STATE OF DELAWARE ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT CARVEL STATE OFFICE BLDG. 820 N. FRENCH ST. WILMINGTON DE 19801	ATTORNEY.GENERAL@STATE.DE.US	Email
STATE OF FLORIDA ATTORNEY GENERAL	STATE OF FLORIDA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT THE CAPITOL, PL 01 TALLAHASSEE FL 32399-1050		First Class Mail
STATE OF GEORGIA ATTORNEY GENERAL	STATE OF GEORGIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 40 CAPITAL SQUARE, SW ATLANTA GA 30334-1300		First Class Mail

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Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
STATE OF HAWAII ATTORNEY GENERAL	STATE OF HAWAII ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 425 QUEEN ST. HONOLULU HI 96813	HAWAIIAG@HAWAII.GOV	Email
STATE OF IDAHO ATTORNEY GENERAL	STATE OF IDAHO ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 700 W. JEFFERSON STREET P.O. BOX 83720 BOISE ID 83720-1000		First Class Mail
STATE OF ILLINOIS ATTORNEY GENERAL	STATE OF ILLINOIS ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 100 WEST RANDOLPH STREET CHICAGO IL 60601	WEBMASTER@ATG.STATE.IL.US	Email
STATE OF INDIANA ATTORNEY GENERAL	STATE OF INDIANA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT INDIANA GOVERNMENT CENTER SOUTH 302 W. WASHINGTON ST., 5TH FLOOR INDIANAPOLIS IN 46204	INFO@ATG.IN.GOV	Email
STATE OF IOWA ATTORNEY GENERAL	STATE OF IOWA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1305 E. WALNUT STREET DES MOINES IA 50319	WEBTEAM@AG.IOWA.GOV	Email
STATE OF KANSAS ATTORNEY GENERAL	STATE OF KANSAS ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 120 SW 10TH AVE., 2ND FLOOR TOPEKA KS 66612-1597		First Class Mail
STATE OF KENTUCKY ATTORNEY GENERAL	STATE OF KENTUCKY ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 700 CAPITOL AVENUE, SUITE 118 FRANKFORT KY 40601		First Class Mail
STATE OF LOUISIANA ATTORNEY GENERAL	STATE OF LOUISIANA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 94095 BATON ROUGE LA 70804-4095	CONSUMERINFO@AG.STATE.LA.US	Email
STATE OF MAINE ATTORNEY GENERAL	STATE OF MAINE ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 6 STATE HOUSE STATION AUGUSTA ME 04333-0000		First Class Mail
STATE OF MARYLAND ATTORNEY GENERAL	STATE OF MARYLAND ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 200 ST. PAUL PLACE BALTIMORE MD 21202-2202	OAG@OAG.STATE.MD.US	Email
STATE OF MASSACHUSETTS ATTORNEY GENERAL	STATE OF MASSACHUSETTS ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT ONE ASHBURTON PLACE BOSTON MA 02108-1698	AGO@STATE.MA.US	Email
STATE OF MICHIGAN ATTORNEY GENERAL	STATE OF MICHIGAN ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT G. MENNEN WILLIAMS BUILDING, 7TH FLOOR 525 W. OTTAWA ST., P.O. BOX 30212 LANSING MI 48909-0212	MIAG@MICHIGAN.GOV	Email
STATE OF MINNESOTA ATTORNEY GENERAL	STATE OF MINNESOTA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1400 BREMER TOWER 445 MINNESOTA STREET ST. PAUL MN 55101-2131		First Class Mail
STATE OF MISSISSIPPI ATTORNEY GENERAL	STATE OF MISSISSIPPI ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT WALTER SILLERS BUILDING 550 HIGH STREET, SUITE 1200, P.O. BOX 220 JACKSON MS 39201		First Class Mail
STATE OF MISSOURI ATTORNEY GENERAL	STATE OF MISSOURI ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT SUPREME COURT BUILDING 207 W. HIGH ST. JEFFERSON CITY MO 65102	ATTORNEY.GENERAL@AGO.MO.GOV	Email
STATE OF MONTANA ATTORNEY GENERAL	STATE OF MONTANA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 215 N SANDERS, THIRD FLOOR PO BOX 201401 HELENA MT 59620-1401	CONTACTDOJ@MT.GOV	Email
STATE OF NEBRASKA ATTORNEY GENERAL	STATE OF NEBRASKA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 2115 STATE CAPITOL 2ND FL, RM 2115 LINCOLN NE 68509-8920	AGO.INFO.HELP@NEBRASKA.GOV	Email
STATE OF NEVADA ATTORNEY GENERAL	STATE OF NEVADA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 100 NORTH CARSON STREET CARSON CITY NV 89701	AGINFO@AG.NV.GOV	Email
STATE OF NEW HAMPSHIRE ATTORNEY GENERAL	STATE OF NEW HAMPSHIRE ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 33 CAPITOL ST. CONCORD NH 03301-0000	ATTORNEYGENERAL@DOJ.NH.GOV	Email
STATE OF NEW MEXICO ATTORNEY GENERAL	STATE OF NEW MEXICO ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. DRAWER 1508 SANTA FE NM 87504-1508		First Class Mail

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STATE OF NEW YORK ATTORNEY GENERAL	STATE OF NEW YORK ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT THE CAPITOL ALBANY NY 12224-0341		First Class Mail
STATE OF NORTH CAROLINA ATTORNEY GENERAL	STATE OF NORTH CAROLINA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 9001 MAIL SERVICE CENTER RALEIGH NC 27699-9001		First Class Mail
STATE OF NORTH DAKOTA ATTORNEY GENERAL	STATE OF NORTH DAKOTA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT STATE CAPITOL 600 E BOULEVARD AVE DEPT 125 BISMARCK ND 58505-0040	NDAG@ND.GOV	Email
STATE OF OHIO ATTORNEY GENERAL	STATE OF OHIO ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 30 E. BROAD ST., 14TH FLOOR COLUMBUS OH 43215		First Class Mail
STATE OF OKLAHOMA ATTORNEY GENERAL	STATE OF OKLAHOMA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 313 NE 21ST STREET OKLAHOMA CITY OK 73105		First Class Mail
STATE OF OREGON ATTORNEY GENERAL	STATE OF OREGON ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1162 COURT STREET NE SALEM OR 97301	CONSUMER.HOTLINE@DOJ.STATE.OR.US	Email
STATE OF PENNSYLVANIA ATTORNEY GENERAL	STATE OF PENNSYLVANIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT STRAWBERRY SQUARE 16TH FLOOR HARRISBURG PA 17120		First Class Mail
STATE OF RHODE ISLAND ATTORNEY GENERAL	STATE OF RHODE ISLAND ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 150 SOUTH MAIN STREET PROVIDENCE RI 02903-0000		First Class Mail
STATE OF SOUTH CAROLINA ATTORNEY GENERAL	STATE OF SOUTH CAROLINA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 11549 COLUMBIA SC 29211-1549		First Class Mail
STATE OF SOUTH DAKOTA ATTORNEY GENERAL	STATE OF SOUTH DAKOTA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1302 EAST HIGHWAY 14 SUITE 1 PIERRE SD 57501-8501	CONSUMERHELP@STATE.SD.US	Email
STATE OF TENNESSEE ATTORNEY GENERAL	STATE OF TENNESSEE ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT P.O. BOX 20207 NASHVILLE TN 37202-0207		First Class Mail
STATE OF TEXAS ATTORNEY GENERAL	STATE OF TEXAS ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT CAPITOL STATION PO BOX 12548 AUSTIN TX 78711-2548	PUBLIC.INFORMATION@OAG.STATE.TX.US	Email
STATE OF UTAH ATTORNEY GENERAL	STATE OF UTAH ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT PO BOX 142320 SALT LAKE CITY UT 84114-2320	UAG@UTAH.GOV	Email
STATE OF VERMONT ATTORNEY GENERAL	STATE OF VERMONT ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 109 STATE ST. MONTPELIER VT 05609-1001	AGO.BANKRUPTCIES@VERMONT.GOV	Email
STATE OF VIRGINIA ATTORNEY GENERAL	STATE OF VIRGINIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 900 EAST MAIN STREET RICHMOND VA 23219		First Class Mail
STATE OF WASHINGTON ATTORNEY GENERAL	STATE OF WASHINGTON ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 1125 WASHINGTON ST. SE P.O. BOX 40100 OLYMPIA WA 98504-0100		First Class Mail
STATE OF WEST VIRGINIA ATTORNEY GENERAL	STATE OF WEST VIRGINIA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT STATE CAPITOL BLDG 1 ROOM E 26 CHARLESTON WV 25305	CONSUMER@WVAGO.GOV	Email
STATE OF WISCONSIN ATTORNEY GENERAL	STATE OF WISCONSIN ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT WISCONSIN DEPARTMENT OF JUSTICE STATE CAPITOL, ROOM 114 EAST, P. O. BOX 7857 MADISON WI 53707-7857		First Class Mail
STATE OF WYOMING ATTORNEY GENERAL	STATE OF WYOMING ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 123 CAPITOL BUILDING 200 W. 24TH STREET CHEYENNE WY 82002		First Class Mail
COUNSEL TO COMMERCE TECHNOLOGIES LLC D/B/A COMMERCEHUB	STRADLEY RONON STEVENS & YOUNG, LLP	ATTN: DANIEL M. PEREIRA 2005 MARKET STREET, SUITE 2600 PHILADELPHIA PA 19103-7098	DPEREIRA@STRADLEY.COM	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
TOP 30 UNSECURED CREDITOR	TEMPUR-PEDIC	ATTN: CINDY TREAGER 2 COMMERCE DRIVE CRANFORD NJ 07016	CINDY.TREAGER@TEMPURSEALY.COM	Email
TOP 30 UNSECURED CREDITOR	TESTRITE PRODUCTS CORP.	ATTN: CLAUDIA VEGA 1900 S BURGUNDY PLACE ONTARIO CA 91761	CLAUDIA.V@TESTRITE-USA.COM	Email
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS	THE BANK OF NEW YORK MELLON	ATTN: ALEX CHANG 240 GREENWICH STREET NEW YORK NY 10068		First Class Mail
TOP 30 UNSECURED CREDITOR	THE KNOT WORLDWIDE INC	ATTN: ASHLEY BERGEN PO BOX 32177 NEW YORK NY 10087	ABERGEN@THEKNOTWW.COM	Email
COUNSEL TO TRAVIS COUNTY	TRAVIS COUNTY ATTORNEY	ATTN: JASON A. STARKS P.O. BOX 1748 AUSTIN TX 78767	JASON.STARKS@TRAVISCOUNTYTX.GOV	Email
COUNSEL TO HILCO MERCHANT RESOURCES, LLC & GORDON BROTHERS RETAIL PARTNERS, LLC	TROUTMAN PEPPER HAMILTON SANDERS LLP	ATTN: DOUGLAS D. HERMANN & MARCY J. MC LAUGHLIN SMITH 1313 N. MARKET STREET, HERCULES PLAZA SUITE 5100 WILMINGTON DE 19801	DOUGLAS.HERRMANN@TROUTMAN.COM MARCY.SMITH@TROUTMAN.COM	Email
COUNSEL TO HILCO MERCHANT RESOURCES, LLC & GORDON BROTHERS RETAIL PARTNERS, LLC	TROUTMAN PEPPER HAMILTON SANDERS LLP	ATTN: JESSICA D. MILHALEVICH 875 THIRD AVENUE NEW YORK NY 10022	JESSICA.MIKHAILEVICH@TROUTMAN.COM	Email
COUNSEL TO OXO INTERNATIONAL LTD., HELEN OF TROY L.P., KAZ USA, INC. AND KAZ CANADA, INC.	TROUTMAN PEPPER HAMILTON SANDERS LLP	ATTN: HENRY J. JAFFE HERCULES PLAZA, SUITE 5100 1313 N. MARKET STREET WILMINGTON DE 19801	HENRY.JAFFE@TROUTMAN.COM	Email
COUNSEL TO OXO INTERNATIONAL LTD., HELEN OF TROY L.P., KAZ USA, INC. AND KAZ CANADA, INC.	TROUTMAN PEPPER HAMILTON SANDERS LLP	ATTN: STEPHANIE L. JONAITIS 301 CARNEGIE CENTER SUITE 400 PRINCETON NJ 08543-5276	STEPHANIE.JONAITIS@TROUTMAN.COM	Email
UNITED STATES ATTORNEY'S OFFICE FOR THE DISTRICT OF NEW JERSEY	UNITED STATES ATTORNEY'S OFFICE FOR THE DISTRICT OF NEW JERSEY	ATTN: PHILIP R. SELLINGER 970 BROAD STREET 7TH FLOOR NEWARK NJ 07102	USANJ.COMMUNITYOUTREACH@USDOJ.GOV	Email
UNITED STATES OF AMERICA ATTORNEY GENERAL	UNITED STATES OF AMERICA ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT US DEPT OF JUSTICE 950 PENNSYLVANIA AVE NW WASHINGTON DC 20530-0001		First Class Mail
U.S. TRUSTEE FOR THE DISTRICT OF NEW JERSEY	USDOJ, OFFICE OF THE UNITED STATES TRUSTEE	ATTN: FRAN B. STEELE, ESQ. & ALEXANDRIA NIKOLINOS, ESQ. ONE NEWARK CENTER 1085 RAYMOND BOULEVARD, SUITE 2100 NEWARK NJ 07102	USTPREGION03.NE.ECF@USDOJ.GOV FRAN.B.STEELE@USDOJ.GOV ALEXANDRIA.NIKOLINOS@USDOJ.GOV	First Class Mail and Email
COUNSEL TO COMMONS AT ISSAQAH, INC.	VALINOTI, SPECTER & DTIO, LLP	ATTN: JEFFREY A. DTIO 301 JUNIPERO SERRA BLVD SUITE 200 SAN FRANCISCO CA 94127	JDTITO@VALINOTI-DITO.COM	Email
COUNSEL TO CMR LIMITED PARTNERSHIP	VEDDER PRICE P.C.	ATTN: COURTNEY M. BROWN 1633 BROADWAY, 31ST FLOOR NEW YORK NY 10019	CMBROWN@VEDDERPRICE.COM	Email
TOP 30 UNSECURED CREDITOR	VERIZON BUSINESS NETWORK	ATTN: NORMA MCEWAN ONE VERIZON WAY BASKING RIDGE NJ 07920	NORMA.MCEWAN@VERIZON.COM	Email
COUNSEL TO HAWTHORNE INVESTORS 1 LLC	WANGER JONES HELSLEY	ATTN: RILEY C. WALTER 265 E. RIVER PARK CIRCLE, SUITE 310 FRESNO CA 93720	RWALTER@WJHATTORNEYS.COM	Email
WASHINGTON DC ATTORNEY GENERAL	WASHINGTON DC ATTORNEY GENERAL	ATTENTION BANKRUPTCY DEPT 441 4TH STREET, NW WASHINGTON DC 20001	OAG@DC.GOV	Email
COUNSEL TO STRATFORD HALL, INC.	WENOKUR RIORDAN PLLC	ATTN: FAYE C. RASCH 600 STEWART STREET SUITE 1300 SEATTLE WA 98101	FAYE@WRLAWGROUP.COM	Email
COUNSEL TO ENID TWO, LLC	WILENTZ, GOLDMAN & SPITZER	ATTN: DAVID H. STEIN 90 WOODBRIDGE CENTER DRIVE SUITE 900, BOX 10 WOODBRIDGE NJ 07095	DSTEIN@WILENTZ.COM	Email

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Master Service List
Served as set forth below

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TOP 30 UNSECURED CREDITOR	WILLIAM CARTER CO.	ATTN: VANNESIA WATKINS-BANKS 3438 PEACHTREE ROAD NE ATLANTA GA 30326	VANNESIA.WATKINS-BANKS@CARTERS.COM	Email
COUNSEL TO AJG ENTERPRISES, LLC	WINNE, BANTA, BASRALIAN & KAHN, P.C.	ATTN: GARY S. REDISH, ESQ. COURT PLAZA SOUTH-EAST WING 21 MAIN STREET, SUITE 101 HACKENSACK NJ 07601	GREDISH@WINNEBANTA.COM	Email

Exhibit B

Exhibit B

Banks Service List

Served via First Class Mail

ADRID	NAME	ADDRESS	CITY	STATE	ZIP
12717516	BANCO POPULAR	209 AVE.	PONCE DE LEÓN SAN JUAN	PR	00918
12717517	BB&T	200 SECOND ST NW	WINSTON-SALEM	NC	27101
12717518	FIFTH THIRD	38 FOUNTAIN SQUARE PLAZA	CINCINNATI	OH	45202
12717519	FIRST HAWAIIAN	999 BISHOP ST.	HONOLULU	HI	96813
12717520	JPMORGAN	270 PARK AVENUE	NEW YORK	NY	10017
12717521	KEY BANK	127 PUBLIC SQUARE	CLEVELAND	OH	44114
12717522	MORGAN STANLEY	1585 BROADWAY	NEW YORK	NY	10036
12717523	SCOTIA BANK	250 VESEY STREET, 23RD FLOOR	NEW YORK	NY	10281
12656764	TRUIST BANK	214 N TRYSON ST.	CHARLOTTE	NC	28202
12717524	UBS	1285 6TH AVE	NEW YORK	NY	10019
12717525	UNION BANK	1251 AVE OF THE AMERICAS	NEW YORK	NY	10020
12717526	US BANK	800 NICOLLET MALL	MINNEAPOLIS	MN	55402
12717527	WELLS FARGO	420 MONTGOMERY STREET	SAN FRANCISCO	CA	94104

Exhibit C

Exhibit C

Lienholder Service List
Served via First Class Mail

ADRID	NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE
12750775	AMERICAN GREETINGS CORPORATION	ONE AMERICAN ROAD		CLEVELAND	OH	44144
12750776	DIMENSION DATA NORTH AMERICA, INC.	1 PENNSYLVANIA PLAZA #1820		NEW YORK	NY	10119
12750777	HALLMARK MARKETING COMPANY, LLC	2501 MCGEE P.O. BOX 419580 MD436		KANSAS CITY	MO	64141
12733578	HALLMARK MARKETING COMPANY, LLC	2501 MCGEE TRAFFICWAY	MD 3339	KANSAS CITY	MO	64108
12750778	JPMORGAN CHASE BANK, N.A., AS ADMINISTRATIVE AGENT	270 PARK AVENUE		NEW YORK	NY	10172
12750779	PAPYRUS-RECYCLED GREETINGS, INC.	ONE AMERICAN ROAD		CLEVELAND	OH	44144
12733582	RESTORE CAPITAL (BBB), LLC	5 REVERE DRIVE	SUITE 206	NORTHBROOK	IL	60062
12666865	SOMERSET CAPITAL GROUP, LTD.	612 WHEELERS FARM ROAD		MILFORD	CT	06461
12759524	VOXX ACCESSORIES CORPORATION	3502 WOODVIEW TRACE	SUITE 220	INDIANAPOLIS	IN	46268
12666866	VOXX ACCESSORIES CORPORATION	CO VOXX SHARED SERVICES 180 MARCUS BLVD		HAUPPAUGE	NY	11788